

# New and Improved Chapters

- Chapter 12 (Financial Management)
  - Chapter 13 (Program Costs)
- 
- Revised and Approved by WRO - June 2013
  - Provides information on Financial Requirements and Reporting
  - Reference resources listed

# OMB Circulars - Guidance

What is Reasonable?

A- 87 – For government entities

A-122 – For non-profit agencies

# Labor Activity Reporting (LAR)

## A. Split-Funded Positions

If two or more programs fund one position, the employee needs to “continuously document their effort” to support **actual** distribution of time and expense.

**What does this mean??**

# Labor Activity Reporting (LAR)

1. Payroll Documentation Method
2. After-the-fact distribution of employee activity
3. Signed by both employee and employee's supervisor
4. Prepared to coincide with pay periods and financial reporting.

[illegible]

# Labor Activity Reporting (LAR)

## B. 100% WIC Funded Positions

Semi- Annually - Certification of  
Duty Forms are completed for:

- October through March – Due April;  
and
- April through September – Due  
October.

# Sample Labor Activity Reporting (LAR)

ARIZONA DEPARTMENT OF HEALTH SERVICES Bureau of Nutrition and Physical Activity	
SUBJECT: _____	
INCUMBENT: _____	
POSITION TITLE: _____	
POSITION NO: _____	
FEDERAL GRANT: _____	
PERIOD: _____	
As the incumbent of the position listed above, I certify that all work performed during this period was for the Federal grant shown above in accordance with the 2 CFR Part 225, Appendix B, Paragraph 6h, 3-4.	
Signature _____	Date _____
Certification of WIC Cost Allocation (100% WIC Funded Only)	
<input type="checkbox"/> Administration	
<input type="checkbox"/> Client Services	
<input type="checkbox"/> Breastfeeding	
<input type="checkbox"/> Nutrition Education	
As the incumbent of the position listed above, I certify that all work performed during this period was 100% in the checked item above.	
Signature _____	Date _____

# Annual Cost Summary Report

Four Categories for **Annual** WIC Reporting of Effort based upon time studies:

1. Client Services
2. Nutrition Education
3. Breastfeeding Promotion
4. Administrative Services



# Annual Cost Summary Report

WHERE? Chapter 12, pg 13 and Chapter 13 pg 20

DUE DATE: When Final FYCER is submitted

- No later than Nov 15
- Must match total \$ on final CER

# Time Studies (pg 22)

1. Daily record OR
2. One week a month OR
3. One month a quarter OR
4. Two weeks every other month

# QUESTIONS??

Contact:

Robert Navarro

[robert.navarro@azdhs.gov](mailto:robert.navarro@azdhs.gov)